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From:

Sent: Monday, July 07, 2008 3:57:34 PM

To:

Cc:

Subject: RE: Form 872 question

I am not aware of any problem with this as long as both signatures on the Form 872 occur prior to the assessment expiration date and there is no evidence that the taxpayer has attempted to retract its signature (such as sending a letter or making statements saying that the taxpayer no longer wants to agree to an extension). Just let me know if I can be of further assistance. Thanks.